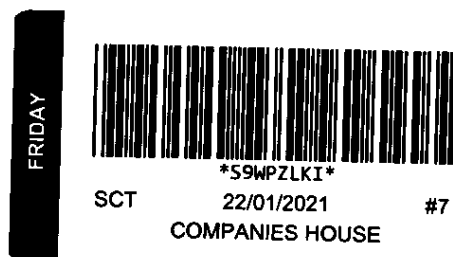


21 January 2021

Companies House  
4th Floor  
Edinburgh Quay 2  
139 Fountainbridge  
Edinburgh  
EH3 9FF



Dear Sir/Madam

**Bibby Line Group Limited – registration number: 00034121**

In accordance with Section 521 of the Companies Act 2006, we enclose below a copy of our statement of matters connected with our ceasing to hold office as auditors of the above company which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte LLP

**Statement of matters relating to the resignation of Deloitte LLP ("Deloitte"/"we") as auditors of Bibby Line Group Limited**

During the year the company held an audit tender and through discussion with the Board including matters noted below and our length of tenure as auditor we did not participate in the tender process.

We draw your attention to disclosures in the financial statements of Bibby Line Group Limited for the year end 31 December 2019 on page 19 and 73 which note that, during 2020, management performed a comprehensive financial process and controls review across the group with a number of key recommendations being identified with enhanced controls to be implemented. Due to the audit tender, we have not assessed the implementation of these new controls.

Unless the company applies to the court, this statement of matters, which we consider should be brought to the attention of members or creditors of the company, must be sent by the company within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London, EC4A 3HQ, United Kingdom.

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